



# ఆంధ్రప్రదేశ్ రాజపత్రము

## THE ANDHRA PRADESH GAZETTE

### PUBLISHED BY AUTHORITY

#### PART I EXTRAORDINARY

No.943

AMARAVATI, MONDAY , DECEMBER 10, 2018

G.889

#### **NOTIFICATIONS BY GOVERNMENT**

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#### **REVENUE DEPARTMENT (COMMERCIAL TAXES-II)**

AMENDMENT TO THE ANDHRA PRADESH GOODS AND SERVICES TAX ACT, 2017 (ACT No. 16 of 2017) - DATE ON WHICH TDS PROVISION OF SECTION 51 WILL COME INTO FORCE.

*[G.O.Ms.No.622, Revenue (Commercial Taxes-II), 7<sup>th</sup> December, 2018.]*

#### **NOTIFICATION**

In exercise of the powers conferred by sub-section (3) of Section 1, read with section 51 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017), hereafter in this notification referred to as the said Act, the Government, on the recommendations of the Goods and Services Tax Council, hereby makes the following further amendments in the notification issued in G.O.Ms.No.476 Rev.(CT-II) Dept. Dt.20-09-2018, as subsequently amended.

#### **AMENDMENT**

In the said notification, after the proviso, the following proviso shall be inserted, namely:-

“Provided further that nothing in this notification shall apply to the supply of goods or services or both from a public sector undertaking to another public sector undertaking, whether or not a distinct person, with effect from the 1st day of October, 2018.”

**Dr. D. SAMBASIVA RAO,**  
*Special Chief Secretary to Government.*